

PCS for HJR 811

ORIGINAL

YEAR

1 House Joint Resolution
 2 A joint resolution proposing an amendment to Section 6
 3 of Article VII and the creation of a new section in
 4 Article XII of the State Constitution to authorize the
 5 discount on ad valorem taxes on homestead property
 6 which is received by certain veterans who have
 7 permanent, combat-related disabilities to carry over
 8 upon the death of the veteran to the benefit of a
 9 surviving spouse until the surviving spouse remarries
 10 or sells or otherwise disposes of the property and to
 11 specify that the discount is transferrable to another
 12 permanent residence if the surviving spouse remains
 13 unmarried.

14
 15 Be It Resolved by the Legislature of the State of Florida:

16
 17 That the following amendment to Section 6 of Article VII
 18 and the creation of a new section in Article XII of the State
 19 Constitution are agreed to and shall be submitted to the
 20 electors of this state for approval or rejection at the next
 21 general election or at an earlier special election specifically
 22 authorized by law for that purpose:

23 ARTICLE VII

24 FINANCE AND TAXATION

25 SECTION 6. Homestead exemptions.—

26 (a) Every person who has the legal or equitable title to

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27 real estate and maintains thereon the permanent residence of the
 28 owner, or another legally or naturally dependent upon the owner,
 29 shall be exempt from taxation thereon, except assessments for
 30 special benefits, up to the assessed valuation of twenty-five
 31 thousand dollars and, for all levies other than school district
 32 levies, on the assessed valuation greater than fifty thousand
 33 dollars and up to seventy-five thousand dollars, upon
 34 establishment of right thereto in the manner prescribed by law.
 35 The real estate may be held by legal or equitable title, by the
 36 entireties, jointly, in common, as a condominium, or indirectly
 37 by stock ownership or membership representing the owner's or
 38 member's proprietary interest in a corporation owning a fee or a
 39 leasehold initially in excess of ninety-eight years. The
 40 exemption shall not apply with respect to any assessment roll
 41 until such roll is first determined to be in compliance with the
 42 provisions of section 4 by a state agency designated by general
 43 law. This exemption is repealed on the effective date of any
 44 amendment to this Article which provides for the assessment of
 45 homestead property at less than just value.

46 (b) Not more than one exemption shall be allowed any
 47 individual or family unit or with respect to any residential
 48 unit. No exemption shall exceed the value of the real estate
 49 assessable to the owner or, in case of ownership through stock
 50 or membership in a corporation, the value of the proportion
 51 which the interest in the corporation bears to the assessed
 52 value of the property.

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53 (c) By general law and subject to conditions specified
 54 therein, the Legislature may provide to renters, who are
 55 permanent residents, ad valorem tax relief on all ad valorem tax
 56 levies. Such ad valorem tax relief shall be in the form and
 57 amount established by general law.

58 (d) The legislature may, by general law, allow counties or
 59 municipalities, for the purpose of their respective tax levies
 60 and subject to the provisions of general law, to grant either or
 61 both of the following additional homestead tax exemptions:

62 (1) An exemption not exceeding fifty thousand dollars to
 63 any person who has the legal or equitable title to real estate
 64 and maintains thereon the permanent residence of the owner and
 65 who has attained age sixty-five and whose household income, as
 66 defined by general law, does not exceed twenty thousand dollars;
 67 or

68 (2) An exemption equal to the assessed value of the
 69 property to any person who has the legal or equitable title to
 70 real estate with a just value less than two hundred and fifty
 71 thousand dollars and who has maintained thereon the permanent
 72 residence of the owner for not less than twenty-five years and
 73 who has attained age sixty-five and whose household income does
 74 not exceed the income limitation prescribed in paragraph (1).

75
 76 The general law must allow counties and municipalities to grant
 77 these additional exemptions, within the limits prescribed in
 78 this subsection, by ordinance adopted in the manner prescribed

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79 | by general law, and must provide for the periodic adjustment of
 80 | the income limitation prescribed in this subsection for changes
 81 | in the cost of living.

82 | (e) (1) Each veteran who is age 65 or older who is
 83 | partially or totally permanently disabled shall receive a
 84 | discount from the amount of the ad valorem tax otherwise owed on
 85 | homestead property the veteran owns and resides in if the
 86 | disability was combat related and the veteran was honorably
 87 | discharged upon separation from military service. The discount
 88 | shall be in a percentage equal to the percentage of the
 89 | veteran's permanent, service-connected disability as determined
 90 | by the United States Department of Veterans Affairs. To qualify
 91 | for the discount granted by this subsection, an applicant must
 92 | submit to the county property appraiser, by March 1, an official
 93 | letter from the United States Department of Veterans Affairs
 94 | stating the percentage of the veteran's service-connected
 95 | disability and such evidence that reasonably identifies the
 96 | disability as combat related and a copy of the veteran's
 97 | honorable discharge. If the property appraiser denies the
 98 | request for a discount, the appraiser must notify the applicant
 99 | in writing of the reasons for the denial, and the veteran may
 100 | reapply. The Legislature may, by general law, waive the annual
 101 | application requirement in subsequent years. This subsection is
 102 | self-executing and does not require implementing legislation.

103 | (2) If a veteran who is receiving the discount described
 104 | in paragraph (1) predeceases his or her spouse and if, upon the

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105 death of the veteran, the surviving spouse holds the legal or
 106 beneficial title to the homestead property and permanently
 107 resides thereon, the discount carries over to the benefit of the
 108 surviving spouse until he or she remarries or sells or otherwise
 109 disposes of the property. If the surviving spouse sells the
 110 property, a discount not to exceed the dollar amount granted
 111 from the most recent ad valorem tax roll may be transferred to
 112 his or her new residence if the residence is used as his or her
 113 permanent residence and he or she does not remarry.

114 (f) By general law and subject to conditions and
 115 limitations specified therein, the Legislature may provide ad
 116 valorem tax relief equal to the total amount or a portion of the
 117 ad valorem tax otherwise owed on homestead property to the:

118 (1) Surviving spouse of a veteran who died from service-
 119 connected causes while on active duty as a member of the United
 120 States Armed Forces.

121 (2) Surviving spouse of a first responder who died in the
 122 line of duty.

123 (3) As used in this subsection and as further defined by
 124 general law, the term:

125 a. "First responder" means a law enforcement officer, a
 126 correctional officer, a firefighter, an emergency medical
 127 technician, or a paramedic.

128 b. "In the line of duty" means arising out of and in the
 129 actual performance of duty required by employment as a first
 130 responder.

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ARTICLE XII

SCHEDULE

Ad valorem tax discount for spouses of deceased veterans who had permanent, combat-related disabilities.—The amendment to Section 6 of Article VII, relating to ad valorem tax discount for spouses of deceased veterans who had permanent, combat-related disabilities, and this section shall take effect January 1, 2017.

BE IT FURTHER RESOLVED that the following statement be placed on the ballot:

CONSTITUTIONAL AMENDMENT

ARTICLE VII, SECTION 6

ARTICLE XII

AD VALOREM TAX DISCOUNT FOR SPOUSES OF DECEASED VETERANS WHO HAD PERMANENT, COMBAT-RELATED DISABILITIES.--Proposing an amendment to the State Constitution to authorize the discount on ad valorem taxes on homestead property which is received by certain veterans who have permanent, combat-related disabilities to carry over upon the death of the veteran to the benefit of a surviving spouse until the surviving spouse remarries or sells or otherwise disposes of the property. The discount is transferrable to another permanent residence if the surviving spouse remains unmarried.